

Abstract of the Disclosure

POLISHING CLOTH AND METHOD OF PRODUCING SAME

5 A polishing cloth has a surface layer stacked over a base material. The surface layer is made of a foamed layer and a non-foamed layer, the foamed layer including air bubble cells and the non-foamed layer having an externally exposed surface where linear cuts are formed. These linear cuts reach the air bubble cells such that the air bubble cells communicate with the exterior through the linear cuts. These linear cuts are controlled to be 10 μ m or less in length. Such a polishing cloth is produced by applying a foamable
10 coating material such as a foamable resin over a surface of the base material, foaming the foamable coating material to form the surface layer, and forming the linear cuts through the non-foamed layer.